



# Instructions for Idaho Form 40EZ

TC40EZ1-2  
9-23-97

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 9 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less.

Instructions are for lines not fully explained on the front of the form.

2. Idaho Election Campaign Fund: See instructions, page 4.

8. If you answered "yes," complete this worksheet:

- |  |   |           |
|--|---|-----------|
| A. Enter the amount from line 4 on the front. ....                                   | A | _____     |
| B. Minimum standard deduction .....  | B | _____ 650 |
| C. Enter the larger of line A or line B here. ....                                   | C | _____     |
| D. Maximum standard deduction. If single, enter 4,150; if married, enter 6,900. .... | D | _____     |
| E. Enter the smaller of line C or line D here. ....                                  | E | _____     |
| F. Exemption amount.   |   |           |
| • If single, enter 0.  |   |           |
| • If married and both you and your spouse can be claimed as dependents, enter 0.     |   |           |
| • If married and only one of you can be claimed as a dependent, enter 2,650. ....    | F | _____     |
| G. Add lines E and F. Enter the total here and on line 8 on the front. ....          | G | _____     |

If you answered "No" on line 8 because no one can claim you (or your spouse, if married) as a dependent, enter on line 8 the amount shown below that applies to you.

- Single, enter 6,800. This is the total of your standard deduction (4,150) and personal exemption (2,650).
- Married, enter 12,200. This is the total of your standard deduction (6,900), exemption for yourself (2,650) and exemption for your spouse (2,650).

11. If you made any purchases during the year and sales tax was not charged, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount spent on such purchases by 5% (.05).

12. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return.

If you answered "Yes" on line 8, you must pay the \$10 permanent building fund tax if you are:

- Single, lines 5 and 6 are \$0, and line 7 is \$4,000 or more
- Married, lines 5 and 6 are \$0, and line 7 is \$3,350 or more
- Single or married, line 5 or 6 is \$1 or more, and line 7 is \$650 or more

If you answered "No" on line 8, you must pay the \$10 permanent building fund tax if you are:

- Single, and line 7 is \$6,800 or more
- Married, and line 7 is \$12,200 or more

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 1997, draw a line through the 10.00 and check the box, if applicable.

13. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 8 of the instructions. The U.S. Olympic fund has a maximum allowable donation of \$5 (\$10 if married).

15. If line 7 is 6,800 (12,200 if married) or more and no one else can claim you on their return, you are entitled to a \$15 (\$30 if married) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.

19. Penalty: If you file your return late or the tax due is not paid, a 5% penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10. Interest: Interest applies on delinquent tax at the rate of 8% per year (rate effective 1/1/98 - 12/31/98) from the due date until paid.